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ably explored the documentary sources of the great duchy more widely and thoroughly than any other living scholar. These studies, in revised and expanded form and with a considerable body of new materials added, have now been collected into a volume under the title of *Norman Institutions*. The work begins with a survey of the administrative system of William the Conqueror and traces the institutional changes and progress to the death of Henry II. A separate chapter is given to the history of the early Norman jury. A noteworthy and important part of the volume is a series of eleven appendices devoted chiefly to a critical discussion of the sources for the period under review. Seven interesting plates showing facsimiles of Norman documents, most of them antedating 1066, complete the volume.

Though Professor Haskins' work is primarily a contribution to the history of Normandy, it has an added importance in the light that his researches throw on certain difficult problems of English constitutional history. The author finds that the English kingdom and the Norman duchy developed in administrative matters along parallel lines; that in some respects the English influence was important; but that more often institutional changes appeared in Normandy before they took root in England. Professor Haskins cites his evidence quite freely in the text as well as in the footnotes. His conclusions are stated with characteristic caution. The task of measuring the influence of the Normans on English institutions he leaves to the student of English constitutional history, of whom he asks merely "that he proceed with due regard to the interaction of Normandy and England during the union which continued with scarcely an interruption for nearly a century and a half."

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The State Tax Commission. By HARLEY L. LUTZ. (Cambridge: Harvard University Press. 1918. Pp. ix, 673.)

This book deals in a thorough and comprehensive manner with one of the most significant of recent movements in state tax administration. As a background for the development of the main subject matter, the author points out the familiar defects and shortcomings of the general property tax and then devotes considerable space to showing the ineffectiveness of the old-style state board of equalization in remedying these defects. There follows a general chapter on the "Organization and Equipment of the State Tax Department," and in succeeding chapters a

more detailed study is made of the various state tax commissions having supervisory powers over local assessments. The work, submitted originally as a doctoral dissertation at Harvard several years ago, subsequently revised, and awarded the David A. Wells prize, shows evidence of a wide knowledge of both the literature and the practical aspects of the subject and of a painstaking care in preparation. A useful classified bibliography is appended to the volume.

The author is a strong advocate of centralized control in tax matters, though he at the same time utters a warning against "excessive bureaucratic centralization of the responsibilities of democracy" (p. 638). Some persons might be inclined to dissent from the author's preference for the board plan as compared with the single commissioner (p. 134), and from his implied disapproval of the unchecked power of the governor to remove his subordinates and appointees (p. 136). His statement (p. 76) in regard to the "Committee on Revenue and Finance Administration" of Illinois has reference apparently to the efficiency and economy committee of that state. These, however, are comparatively trivial matters. On the whole, Professor Lutz has made a substantial contribution to the subject, for which all students of state taxation should be grateful.

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Socialism and Feminism, with an Introduction on the Climax of Civilization. By CORREA M. WALSH. Three volumes. (New York: Sturgis and Walton Company. 1917. Pp. x, 150; viii, 518; vi, 393.)

The thesis of the study under review can be briefly stated, although for its complete exposition and elaboration three volumes were found necessary. Human progress moves in cycles, and our present civilization is near the climax of one of these cycles. But it is threatened with disintegration and decline, especially from two present day movements, namely, socialism and feminism. It is the mission of this work to warn against the impending dangers and to prove both the impracticability and unjustifiability of these schemes. This task is evidently a congenial one with the author and he performs it with thoroughness, erudition, and, one may add, relish.

Civilization, says Mr. Walsh, rests upon friendly collaboration and upon competition. The first is all essential in the early stages of human